

# Assessment

## Module 6: Exemptions

[View Score](#)

### Part 1

Answer each of the following questions by typing your response in the space provided or by clicking on the correct answer. To assess your answers, click the *Check My Answers* button at the bottom of the page.

1) List the two types of exemptions. Separate your answers with commas.

No answer given: The correct answer is personal, dependency.

2) An exemption increases the income that is subject to tax.

A. True

B. False No answer given: The correct answer is B.

3) A taxpayer and his or her spouse can each claim a personal exemption.

A. True No answer given: The correct answer is A.

B. False

4) What type of exemption do taxpayers claim for their infant children?

No answer given: The correct answer is Dependency exemption.

5) A taxpayer cannot claim a personal exemption on his or her own tax return when he or she can be claimed as a dependent on another taxpayer's return.

A. True No answer given: The correct answer is A.

B. False

### Part 2

For each situation, enter the total number of exemptions each taxpayer can claim in the space provided. To assess your answers, click the *Check My Answers* button at the bottom of the page.

1) Charlissa is 20 years old and a full-time student. She earned \$6,000 in her part-time job. Her parents provided more than half of her support. How many exemptions can Charlissa claim on her tax return?

No answer given: The correct answer is 0.

2) Mr. and Mrs. Song file a joint return. They have no children or dependents. They cannot be claimed as dependents on any other tax return. How many exemptions can the Songs claim on their joint tax return?

No answer given: The correct answer is 2.

3) Art and Ella Sullivan filed a joint return in 2006. Ella died in January 2007. In November 2007, Art married Katie. If there are no children or dependents, how many exemptions can Art and Katie claim on their joint tax return?

No answer given: The correct answer is 2.

**4) Richard and Cheryl are married. Both were employed during the entire tax year. Cheryl's filing status is married filing a separate return. Cheryl provides 75 percent of the support of her three children. The children did not earn any income during the tax year. Assume all other dependency tests are met. Richard claims an exemption for himself on his tax return. How many exemptions can Cheryl claim on her tax return?**

No answer given: The correct answer is 4.

Score	
Correct	0
Incorrect	0
Not Answered	9